

110TH CONGRESS  
2D SESSION

# H. R. 7145

To amend the Internal Revenue Code of 1986 to promote environmental protection and generate preservation efforts, and for other purposes.

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## IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 26, 2008

Mr. ENGLISH of Pennsylvania introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committee on Natural Resources, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

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## A BILL

To amend the Internal Revenue Code of 1986 to promote environmental protection and generate preservation efforts, and for other purposes.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

3       **SECTION 1. SHORT TITLE.**

4       This Act may be cited as the “People for the Planet  
5       Act of 2008”.

1 **SEC. 2. TAX CHECK-OFF FOR ENVIRONMENT PRESERVA-**  
 2 **TION.**

3 (a) IN GENERAL.—Subchapter A of chapter 61 of the  
 4 Internal Revenue Code of 1986 (relating to information  
 5 and returns) is amended by adding at the end the fol-  
 6 lowing new part:

7 **“PART IX—DESIGNATION OF INCOME TAX PAY-**  
 8 **MENTS TO ENVIRONMENTAL PROTECTION**  
 9 **TRUST FUND**

“Sec. 6098. Designation to Environmental Protection Trust Fund.

10 **“SEC. 6098. DESIGNATION TO ENVIRONMENTAL PROTEC-**  
 11 **TION TRUST FUND.**

12 “(a) IN GENERAL.—Every individual (other than a  
 13 nonresident alien) whose adjusted income tax liability for  
 14 the taxable year is \$3 or more may designate that \$3 shall  
 15 be paid over to the Environmental Protection Trust Fund  
 16 in accordance with the provisions of section 9511. In the  
 17 case of a joint return of husband and wife having an ad-  
 18 justed income tax liability of \$6 or more, each spouse may  
 19 designate that \$3 shall be paid to the fund.

20 “(b) ADJUSTED INCOME TAX LIABILITY.—For pur-  
 21 poses of subsection (a), the term ‘adjusted income tax li-  
 22 ability’ means, for any individual for any taxable year, the  
 23 excess (if any) of—

1 “(1) the income tax liability (as defined in sec-  
2 tion 6096(b)) of the individual for the taxable year,  
3 over

4 “(2) any amount designated by the individual  
5 (and, in the case of a joint return, any amount des-  
6 ignated by the individual’s spouse) under section  
7 6096(a) for such taxable year.

8 “(c) MANNER AND TIME OF DESIGNATION.—A des-  
9 ignation under subsection (a) may be made with respect  
10 to any taxable year—

11 “(1) at the time of filing the return of the tax  
12 imposed by chapter 1 for such taxable year, or

13 “(2) at any other time (after the time of filing  
14 the return of the tax imposed by chapter 1 for such  
15 taxable year) specified in regulations prescribed by  
16 the Secretary.

17 Such designation shall be made in such manner as the  
18 Secretary prescribes by regulations except that, if such  
19 designation is made at the time of filing the return of the  
20 tax imposed by chapter 1 for such taxable year, such des-  
21 ignation shall be made either on the first page of the re-  
22 turn or on the page bearing the taxpayer’s signature.”

23 (b) ENVIRONMENTAL PROTECTION TRUST FUND.—  
24 Subchapter A of chapter 98 of such Code (relating to es-

1 tablishment of trust funds) is amended by adding at the  
2 end the following new section:

3 **“SEC. 9511. ENVIRONMENTAL PROTECTION TRUST FUND.**

4       “(a) CREATION OF TRUST FUND.—There is estab-  
5 lished in the Treasury of the United States a trust fund  
6 to be known as the ‘Environmental Protection Trust  
7 Fund’, consisting of such amounts as may be appropriated  
8 or credited to such fund as provided in this section or sec-  
9 tion 9602(b).

10       “(b) TRANSFERS TO TRUST FUND.—There are here-  
11 by appropriated to the Environmental Protection Trust  
12 Fund amounts equivalent to the amounts designated  
13 under section 6098.

14       “(c) EXPENDITURES.—Amounts in the Environ-  
15 mental Protection Trust Fund shall be available, as pro-  
16 vided in appropriation Acts, only for purposes of eco-  
17 system restoration, reforestation, reclaiming timber roads  
18 in national forests, watershed protection, preservation of  
19 Great Lakes and other bodies of water and rivers, funding  
20 for biodiversity partnerships, and for such other purposes  
21 as the Environmental Protection Trust Fund Board rec-  
22 ommends.”.

23       (c) CLERICAL AMENDMENTS.—

1           (1) The table of parts for subchapter A of chap-  
 2           ter 61 of such Code is amended by adding at the  
 3           end the following new item:

“PART IX. DESIGNATION OF INCOME TAX PAYMENTS TO ENVIRONMENTAL  
 PROTECTION TRUST FUND.”

4           (2) The table of sections for subchapter A of  
 5           chapter 98 of such Code is amended by adding at  
 6           the end the following new item:

“Sec. 9511. Environmental Protection Trust Fund.”.

7           (d) EFFECTIVE DATE.—The amendments made by  
 8           this section shall apply to taxable years beginning after  
 9           the date of the enactment of this Act.

10          (e) ENVIRONMENTAL PROTECTION TRUST FUND  
 11          BOARD.—

12           (1) ESTABLISHMENT.—There is established the  
 13          Environmental Protection Trust Fund Board (in  
 14          this subsection referred to as the “Board”).

15           (2) FUNCTIONS.—The Board shall—

16           (A) recommend Federal agency activities  
 17           and non-Federal projects for funding with  
 18           amounts appropriated from the Environmental  
 19           Protection Trust Fund established by section  
 20           9511 of the Internal Revenue Code of 1986 (as  
 21           amended by this section); and

1 (B) Monitor use of amounts appropriated  
2 from the Environmental Protection Trust  
3 Fund.

4 (3) MEMBERSHIP.—The membership of the  
5 Board shall consist of the following individuals (or  
6 their designees):

7 (A) The Secretary of the Interior.

8 (B) The Administrator of the Environ-  
9 mental Protection Agency.

10 (C) The Director of the Council on Envi-  
11 ronmental Quality.

12 (D) The Speaker of the House of Rep-  
13 resentatives.

14 (E) The majority leader of the House of  
15 Representatives.

16 (F) The minority leader of the House of  
17 Representatives.

18 (G) The President Pro Tempore of the  
19 Senate.

20 (H) The majority leader of the Senate.

21 (I) The minority leader of the Senate.

22 **SEC. 3. SPECIAL RULE FOR CONTRIBUTIONS OF QUALIFIED**  
23 **CONSERVATION CONTRIBUTIONS MADE PER-**  
24 **MANENT.**

25 (a) IN GENERAL.—

1           (1) INDIVIDUALS.—Subparagraph (E) of sec-  
 2           tion 170(b)(1) of the Internal Revenue Code of 1986  
 3           (relating to contributions of qualified conservation  
 4           contributions) is amended by striking clause (vi).

5           (2) CORPORATIONS.—Subparagraph (B) of sec-  
 6           tion 170(b)(2) of such Code (relating to qualified  
 7           conservation contributions) is amended by striking  
 8           clause (iii).

9           (b) EFFECTIVE DATE.—The amendments made by  
 10          this section shall apply to contributions made in taxable  
 11          years beginning after December 31, 2007.

12       **SEC. 4. 100 PERCENT DEDUCTION FOR REFORESTATION EX-**  
 13                               **PENDITURES TO REPLACE AMORTIZATION.**

14          (a) IN GENERAL.—Part VI of subchapter B of chap-  
 15          ter 1 of the Internal Revenue Code of 1986 (relating to  
 16          itemized deductions for individuals and corporations) is  
 17          amended by adding at the end the following new section:  
 18       **“SEC. 200. REFORESTATION EXPENDITURES.**

19               “(a) ALLOWANCE OF DEDUCTION.—In the case of  
 20          any qualified timber property with respect to which the  
 21          taxpayer has made (in accordance with regulations pre-  
 22          scribed by the Secretary) an election under this sub-  
 23          section, there shall be allowed as a deduction for the tax-  
 24          able year an amount equal to the reforestation expendi-

1 tures paid or incurred by the taxpayer during such year  
2 with respect to such property.

3 “(b) QUALIFIED TIMBER PROPERTY.—The term  
4 ‘qualified timber property’ means a woodlot or other site  
5 located in the United States which will contain trees in  
6 significant commercial quantities and which is held by the  
7 taxpayer for the planting, cultivating, caring for, and cut-  
8 ting of trees for sale or use in the commercial production  
9 of timber products.

10 “(c) REFORESTATION EXPENDITURES.—

11 “(1) IN GENERAL.—For purposes of this sec-  
12 tion, the term ‘reforestation expenditures’ means di-  
13 rect costs incurred in connection with forestation or  
14 reforestation by planting or artificial or natural  
15 seeding, including costs—

16 “(A) for the preparation of the site,

17 “(B) of seeds or seedlings, and

18 “(C) for labor and tools, including depre-  
19 ciation of equipment such as tractors, trucks,  
20 tree planters, and similar machines used in  
21 planting or seeding.

22 “(2) COST-SHARING PROGRAMS.—Reforestation  
23 expenditures shall not include any expenditures for  
24 which the taxpayer has been reimbursed under any  
25 governmental reforestation cost-sharing program un-



1 less the amounts reimbursed have been included in  
 2 the gross income of the taxpayer.

3 “(d) LIFE TENANT AND REMAINDERMAN.—In the  
 4 case of property held by one person for life with remainder  
 5 to another person, the deduction under this section shall  
 6 be computed as if the life tenant were the absolute owner  
 7 of the property and shall be allowed to the life tenant.”.

8 (b) TERMINATION OF AMORTIZATION OF REFOREST-  
 9 ATION EXPENDITURES.—Section 194 of such Code (relat-  
 10 ing to amortization of reforestation expenditures) is  
 11 amended by adding at the end the following new sub-  
 12 section:

13 “(e) TERMINATION.—This section shall not apply to  
 14 any amount paid or incurred after the date of the enact-  
 15 ment of this subsection.”.

16 (c) CLERICAL AMENDMENT.—The table of sections  
 17 for part VI of subchapter B of chapter 1 of such Code  
 18 is amended by inserting at the end the following new item:

“Sec. 200. Reforestation expenditures.”.

19 (d) EFFECTIVE DATE.—The amendments made by  
 20 this section shall apply to amounts paid or incurred after  
 21 the date of the enactment of this Act.

22 **SEC. 5. SENSE OF CONGRESS REGARDING BIODIVERSITY**  
 23 **PARTNERSHIPS.**

24 It is the sense of Congress that—

1           (1) the Government of the United States should  
2       promote biodiversity partnerships in the United  
3       States and abroad to better protect our Earth;

4           (2) such partnerships are already established,  
5       and there needs to be more involvement in such  
6       partnerships;

7           (3) businesses and conservation organizations  
8       have formed compatible partnerships to achieve win-  
9       win biodiversity conservation solutions in the real  
10      world;

11          (4) experienced nongovernmental organization  
12      teach others how to form partnerships in developing  
13      countries where biodiversity hotspots require swift  
14      action and local people need meaningful employ-  
15      ment;

16          (5) one of the most enlightening conversation  
17      partnerships is saving sea turtles and sea turtle  
18      habitat around the world;

19          (6) these are models that should be imple-  
20      mented for other endangered populations; and

21          (7) green enterprise is becoming the norm  
22      throughout the world, with scores of new private-  
23      public environmental partnerships being established  
24      daily, and the Government of the United States

- 1 needs to encourage more companies and individuals
- 2 to be involved in such efforts.

